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Guide to the

# International Fuel Tax Agreement

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*Esta publicación  
está disponible en el  
idioma español. Vea  
la página 40.*

*Note: This pamphlet  
summarizes the law and  
IFTA Agreement in effect  
when the pamphlet was  
written, as indicated by the  
cover date. However,  
changes in the law or  
Agreement may have  
occurred since that time. If  
there is a conflict between  
the text in this pamphlet  
and the law or Agreement,  
the latter are controlling.*

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# 1. Introduction

*This pamphlet is intended as a guide to the International Fuel Tax Agreement (IFTA) in California and your responsibilities as an IFTA licensee. IFTA is an agreement among states in the United States and Canadian provinces that simplifies fuel use tax reporting by interstate motor carriers. In California, IFTA is administered by the State Board of Equalization (Board).*

## Why license under IFTA?

IFTA offers several advantages to interstate motor carriers, including:

- A single fuel tax license authorizing your vehicles to travel in all member jurisdictions (see “IFTA Jurisdictions,” on page 35)
- One tax report filed each quarter with the jurisdiction where you are licensed (your “base jurisdiction”), containing your mileage and fuel use information for all member jurisdictions
- Audits generally performed only by your base jurisdiction

## Should you license in California?

Under IFTA, you should license your vehicles in California if *all* of the following conditions apply:

- Your qualified motor vehicles (as defined, see page 4) are based in California for registration with the Department of Motor Vehicles (DMV);
- You perform motor carrier operations from an established place of business in California;
- You maintain the operational control and operational records for qualified motor vehicles in California or can make those records available in the state; and
- You have qualified motor vehicles that travel on California highways.

## Trip permit option

If you qualify as an IFTA licensee but do not participate in the IFTA program, you will be required to obtain fuel trip permits to travel into or through each IFTA member jurisdiction, including California. For example, if you are a California-based carrier, not licensed under IFTA, and you travel into Nevada (an IFTA jurisdiction), you must purchase a fuel trip permit for entry into and travel within that state. When you return to California, you must purchase a California Fuel Trip Permit (form SP-123), before you reenter the state.

California fuel trip permits cost \$30 and can be obtained by mail from the California Department of Motor Vehicles (DMV) or in person at DMV field offices (see page 41 for mailing address and phone number). You may also obtain a California fuel trip permit from commercial permit services (see page 42) and at some truck stops.

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The permit is issued for specific dates, up to four consecutive days. It is not valid before or after the dates specified. A fax copy of a fuel trip permit issued by a commercial permit service is acceptable, provided you carry it in your vehicle while traveling in the state.

If you operate a qualified motor vehicle in California in interstate commerce without first obtaining an IFTA license or a four-day fuel trip permit, you are subject to a minimum penalty of \$500 and the possible seizure of your vehicle. The vehicle will not be released until you pay all tax, penalty, interest, and costs associated with the impound and storage of the vehicle.

### **Non-IFTA jurisdictions**

Carriers traveling in non-IFTA jurisdictions must continue to follow the procedures and file the fuel tax reports required by those jurisdictions.

### **Other regulations and taxes**

IFTA covers only taxation of motor fuels. You are still required to comply with other requirements in each member jurisdiction, such as vehicle registration, operating authority, and mileage taxes. For phone numbers of California agencies regulating vehicle registration and operation, see page 41.

### **Questions**

If you do not find the information you need on IFTA or California licensing and reporting procedures in this pamphlet, please contact the Board's Fuel Taxes Division. The address, phone number, and fax number are found on page 40.

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## 2. IFTA Definitions

*This section lists the definitions of terms used in this pamphlet and on IFTA reports. Although many of the terms are familiar to you, it is important that you understand the way they are used in this tax program, especially before you complete any tax reports.*

<b><i>Audit</i></b>	A physical examination of the records and source documents supporting your quarterly tax reports
<b><i>Base jurisdiction</i></b>	<p>The member jurisdiction where your qualified motor vehicles are based for vehicle registration purposes, and where:</p> <ul style="list-style-type: none"><li>• Operational control and operational records of your qualified motor vehicles are maintained or can be made available; and</li><li>• Qualified motor vehicles within your fleet accrue some travel miles.</li></ul> <p>The Commissioners of two or more affected jurisdictions may allow you to consolidate several fleets that would otherwise be based in different jurisdictions.</p>
<b><i>Board</i></b>	The California State Board of Equalization
<b><i>Carrier</i></b>	A person who operates a motor vehicle on any highway in California or who authorizes operation of such a vehicle
<b><i>Commissioner</i></b>	The official designated by the jurisdiction to be responsible for administration of the IFTA
<b><i>Fleet or IFTA fleet</i></b>	All qualified motor vehicles licensed by a carrier under IFTA
<b><i>Jurisdiction</i></b>	A state of the United States, the District of Columbia, or a province or territory of Canada
<b><i>Licensee</i></b>	A person who holds a current, valid IFTA license
<b><i>Member jurisdiction</i></b>	A jurisdiction that is a member of the International Fuel Tax Agreement (see “IFTA Jurisdictions,” page 35)
<b><i>Motor fuels</i></b>	All fuels used to propel qualified motor vehicles
<b><i>Person</i></b>	An individual, corporation, partnership, association, trust, or other entity

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***Qualified motor vehicle***

A motor vehicle used, designed, or maintained for the transportation of people or property, that meets *any one* of the qualifications listed below. Under IFTA, a qualified motor vehicle is one that:

- Has two axles and a gross vehicle or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms;
- Has three or more axles (power unit only), regardless of weight; or
- Is used in a combination with a total weight of more than 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

“Qualified motor vehicle” does not include recreational vehicles.

***Recreational vehicles***

Vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. To qualify as a recreational vehicle, the vehicle cannot be used in connection with any business operation.

***Reporting period***

One of the four quarterly calendar periods: January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

***Temporary permit***

A permit issued by the base jurisdiction or its agent to be carried in a qualified vehicle in place of the display of annual permanent decals. A temporary permit is valid for 30 days to give you adequate time to obtain and affix annual permanent decals.

***Total miles***

The total of all taxable *and* nontaxable miles or kilometers traveled during the reporting period by every qualified vehicle in your IFTA fleet

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## 3. Your IFTA License

*This chapter addresses California's IFTA licensing procedures, license and decal fees, security, IFTA credentials, license renewals, cancellation, revocation, and licensing requirements for leased vehicles.*

### Vehicles covered by IFTA — *your* “IFTA fleet”

Your IFTA license allows you to report fuel use and pay fuel tax for your qualified motor vehicles that travel in IFTA member jurisdictions (your “IFTA fleet”). You are *not* required to license qualified vehicles that travel *only within California* under IFTA, or to obtain fuel trip permits for those vehicles. However, if you operate a vehicle only in California and do not license it under IFTA, and it is powered by an alternative fuel — liquefied petroleum gas, liquefied natural gas, compressed natural gas, kerosene, alcohol fuels (methanol, ethanol), or blended alcohol fuels with less than 15% gasoline — you may be required to obtain a permit and pay tax under the state's Use Fuel Tax Law. For information, please contact the Board.

### Submitting an application

You can request an IFTA license application by contacting the Board's Fuel Taxes Division at 916-322-9669. The IFTA license application requests basic information about your business and your operations.

You must submit the completed application and the required fees (see below) to the Board for processing. Please be sure to provide all information requested. If any information is omitted from the license application, your license may be delayed until you supply the missing information. Once the Board has processed your application, you will receive IFTA credentials (see next page) that will entitle you to travel in all IFTA jurisdictions.

**Please note:** The Board may not issue you IFTA credentials if you were previously licensed in another IFTA member jurisdiction and your license was revoked or suspended by that jurisdiction. In addition, no license will be issued if we find that your application contains misrepresentations or significant misstatements.

### Annual license and decal fees

Along with your application, you must include a check or money order to cover the annual fees for your IFTA license and decals. The annual fee for a California IFTA license is \$10. You will receive one annual license, valid for the calendar year (January through December), to cover all of the qualified motor vehicles you operate in IFTA jurisdictions (your “IFTA fleet”).

In addition to your license, you need one set of two decals for each qualified motor vehicle in your IFTA fleet. Each set costs \$2. Please be

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sure to include sufficient decal fees with your license application (\$2 x number of IFTA fleet vehicles).

## Security

Ordinarily, you will not be required to post a security deposit with your application. However, the Board may require you to post a security deposit if:

- You have not filed your fuel reports on time;
- You have not paid tax when due; or
- When, in the Board's judgement, a security deposit is needed to protect the interests of all member jurisdictions.

## Account identification

Your IFTA account identification number will include the prefix designated for California (CA) followed by your nine digit Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service. If you do not have an FEIN, you must submit your Social Security Number, which will then be used in your account number. Please notify the Board when you receive an FEIN.

## IFTA credentials

### ◆ License

After your application has been approved and you have paid the \$10 license fee, you will be issued an annual California IFTA license, valid for the calendar year. You must make copies of that license and carry a copy in each qualified vehicle. If you operate a qualified motor vehicle without carrying a copy of your current, valid IFTA license, you may be subject to a citation, a fine, and possible seizure and sale of your vehicle. In addition, you may be required to purchase fuel trip permits to travel into or through each member jurisdiction.

### ◆ Decals

In addition to your license, you will be issued a set of calendar year decals for each qualified vehicle in your fleet, based on the number of vehicles listed in your application and the decal fees you have paid.

You must attach one decal to each side of the vehicle's cab, in the lower rear corner. For buses, please attach one decal on each side, no further back than the rear of the driver's seat, at eye level from the ground. If you do not display the identification decals in the required locations, you may be subject to the purchase of a fuel trip permit, a citation and/or fine, and possible seizure and sale of your vehicle. All California decals for a particular year are identical — any set of decals can be used on any vehicle.

*Note to transporters, manufacturers, dealers, and driveway operations:* You may display decals on a qualified vehicle's cab in a temporary, visible manner rather than permanently attaching them to the cab.



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### ◆ Grace period

You have until March 1 of each year to carry a current IFTA license and display the current year's decals on your vehicles. However, you must maintain the proper credentials for traveling in member jurisdictions during the first two months of the year. For January and February 1997, the following credentials will be honored by IFTA member jurisdictions in lieu of valid 1997 IFTA credentials:

- A valid 1996 IFTA license and decals
- Valid 1996 non-IFTA credentials (when applicable) issued by the IFTA member jurisdiction in which you are operating
- A valid fuel trip permit issued by the IFTA member jurisdiction in which you are operating

### ◆ Temporary permits

After you have received your initial IFTA credentials, you may request an IFTA temporary permit if you wish to place a qualified motor vehicle into service prior to obtaining permanent decals. Please call the Board's Fuel Taxes Division to order the temporary permit, which is valid for 30 days. You must place the temporary permit and a copy of your IFTA license in the qualified motor vehicle for which the temporary permit was ordered. The temporary permit is valid only for that particular vehicle. We will not issue you a temporary permit unless your account is in good standing.

If you wish to continue to operate the vehicle in IFTA jurisdictions after the 30-day temporary permit has expired, you must obtain annual decals from the Board and attach them to the vehicle. A *Request for Additional Decals* form is found on page 29.

### Annual renewal procedures

Each year the Board will send you an IFTA license renewal application. The cost of renewing the IFTA license is the annual fee of \$10 per carrier plus \$2 for each set of decals.

If the Board finds that you have not filed all required IFTA reports, or that you have not made all tax payments due to member jurisdictions, your license renewal may be denied.

### License cancellation

The Board will cancel your IFTA license at your request, provided you have satisfied all reporting requirements and paid all of the tax you owe. If you wish to cancel your license, please check the "cancel license" box on your final IFTA tax report, or send the Board a written cancellation request. With your request, you must return your original IFTA license and all unused IFTA decals. Any member jurisdiction may conduct a final audit after cancellation of your license. You must

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retain records of your fuel purchases and usage for four years after the due date of your final IFTA tax report.

## License revocation

If you do not comply with provisions of the IFTA agreement, the Board may revoke your license. This action may be taken if:

- You do not file an IFTA quarterly tax report;
- You do not pay all taxes due all member jurisdictions; or
- You do not pay the amount due on an audit billing, or fail to petition for reconsideration within the established time period.

The Board will notify all IFTA jurisdictions if it revokes your license. If you operate a qualified motor vehicle in an IFTA jurisdiction after your license has been revoked, you may be subject to the penalties and other measures described under “License,” on page 6.

## License reinstatement

The Board may reinstate a revoked IFTA license after you file all required reports, pay all outstanding liabilities, and pay a \$50 reinstatement fee. You may be required to post a security deposit sufficient to satisfy potential liabilities of all member jurisdictions.

## Leased vehicles

For leased vehicles, a person’s responsibility to apply for a license and report tax under IFTA depends on several factors, described in general terms in this section. Since lease agreements vary, you may find that the circumstances of your agreement are not covered by this general information. If you have questions about how IFTA applies to your leased vehicle, please contact the Board for assistance.

### ◆ Definitions, *lessor* and *lessee*

- A *lessor* is a person or business who grants the use of a vehicle (with or without a driver) to another person or business. Lessors generally *charge* fees for the use of their vehicles.
- A *lessee* is a person or business who acquires the use of a vehicle (with or without a driver) from another person or business. Lessees generally *pay* fees for the use of others’ vehicles.

### ◆ Independent contractors

#### *Long term leases (30 days or more)*

When a carrier leases, for 30 days or more, a vehicle owned by an independent contractor/driver, the parties to the lease may determine who will report and pay the fuel tax due. The written lease agreement should state which party is responsible for reporting and paying the fuel tax. If it does not, the carrier will be held responsible for any tax due under IFTA.

When the written lease agreement specifies that the carrier has responsibility for paying the tax, the base jurisdiction for the vehicle should be

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established without consideration of the location where the vehicle is registered. For example, if you are a carrier and you keep your records in California, control your operations from this state, and your vehicles accrue some travel miles here, California would be considered your IFTA base jurisdiction even if the vehicle you lease from an independent contractor is registered in Oregon.

***Short term leases  
(less than 30 days)***

When a carrier leases vehicles from independent contractors under a short term lease of less than 30 days, the contractor will generally be liable for reporting and paying the fuel tax due.

◆ **Vehicles rented or leased without drivers**

***Long term leases  
(30 days or more)***

When a vehicle is leased or rented without a driver for a period of 30 days or more, the lessee is generally required to register and report fuel tax under IFTA. However, the lessor may register and pay the fuel tax if the lease agreement clearly states that the lessor is responsible.

***Short term leases  
(less than 30 days)***

When a vehicle is leased or rented without a driver on a short term basis (less than 30 days), the lessor is generally responsible to register and report the fuel use tax. However, the lessee must report and pay the tax when:

- The written lease or rental contract specifies that the lessee is responsible for reporting and paying fuel use tax; and
- The lessee provides the lessor with a copy of the lessee's IFTA license, which must be valid for the term of the lease.

◆ **Carriers of household goods**

For carriers of household goods using independent contractors, agents, or service representatives, IFTA fuel tax reporting and payment liability depends on whether the qualified motor vehicle is operated under the lessor or the lessee's operating authority.

***Lessor responsible  
for tax***

**Vehicle operated under the lessor's operating authority.** In this case, the lessor — generally the independent contractor, agent, or service representative — is responsible to register, report, and pay fuel tax under IFTA. The vehicle's registration jurisdiction should not be considered in the lessor's base state determination.

***Lessee responsible  
for tax***

**Vehicle operated under the lessee's operating authority.**

In this case, the lessee — generally the carrier — is responsible to register, report, and pay fuel tax under IFTA in their base state. The vehicle's registration jurisdiction should not be considered in the lessee's base state determination.

## 4. Tax Reporting Requirements

*This chapter explains your fuel tax reporting responsibilities as an IFTA licensee. It contains information on filing your IFTA reports, reporting periods, penalty and interest, information required on reports, and credits and refunds. A reporting example, with completed forms, begins on page 20.*

### Quarterly IFTA reports

**Important:** You must mail your IFTA reports to:

California Board of  
Equalization  
P.O. Box 22099  
Albany, NY 12202-2099

*If you mail your report to the Board, processing may be delayed.*

You must file a complete California IFTA fuel use tax report each quarter, made up of two basic forms: the *IFTA Quarterly Fuel Use Tax Report* (IFTA-100) and the *IFTA Quarterly Fuel Use Tax Schedule* (IFTA-101). As you complete an IFTA-101 schedule for each fuel you use, you will calculate the tax or refund for each member jurisdiction and combine that information to arrive at a net total for all IFTA jurisdictions. You will then transfer information from the schedules to the IFTA-100 report. If you owe tax, you will make one payment to the California State Board of Equalization rather than payments to individual jurisdictions. If you have overpaid tax, your account will be credited. You may also request a refund for overpaid tax (see page 13).

Your quarterly tax report is due on the last day of the month immediately following the close of the quarterly reporting period:

Reporting Quarter	Due Date
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

The report must be postmarked by the due date. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is considered the final filing date. If you do not file your report by the date it is due, you may be subject to penalty and interest charges (see “Penalty and interest,” below).

**Please note:** You are required to file your quarterly tax report on time even if you do not receive one in the mail. If you do not receive your report within 14 days of the due date, please call the Board’s Fuel Taxes Division for a replacement.

You must file your tax report even if you do not travel in any IFTA member jurisdiction or purchase any taxable fuel during the quarter.

### Penalty and interest

If you do not file a quarterly tax report, file after the due date, or do not pay the tax you owe, you may be subject to penalty and interest charges. The penalty is \$50, or ten percent of the total net tax due with your report, whichever is greater.

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Interest on unpaid tax is charged at the rate of one percent per full or partial month. The Board will calculate interest beginning with the date your tax was due, continuing through the month in which you pay the tax. Unlike penalty charges, interest is computed on the tax due to each member jurisdiction, rather than the net total due with your report.

*Example*

Your second quarter 1997 IFTA tax report was due on July 31, 1997, but you do not file until September 15, 1997. The column O jurisdiction totals on your IFTA-101 schedule show tax due for Nevada as \$800 and a credit for California of (\$125). Since your report and payment are late, you owe a penalty of \$67.50 for late payment of tax (ten percent of \$675, the column O net total from your IFTA-101 schedule [\$800 – \$125 = \$675]). In addition, you will owe interest at a rate of one percent per month, for two months, August and September. You calculate the interest due for each jurisdiction shown in col. O and list the result in col. P. Total interest due for Nevada is \$16 ( $\$800 \times 0.01 \times 2 \text{ months} = \$16$ ). No interest is due on your California credit.

**Information  
required on  
IFTA reports**

*For more detail,  
see “Tips for  
completing your  
IFTA Quarterly  
Fuel Use Tax  
Schedule,”  
on page 25.*

You will list the following information on your IFTA-101 quarterly fuel use tax schedule, completing a separate schedule for each fuel type:

- “Total miles,” both taxable and tax-exempt (including fuel trip permit miles), traveled by your qualified motor vehicles during the quarter. You will list and then total two figures — one for all IFTA jurisdictions and one for all non-IFTA jurisdictions. (This information is used to calculate your fleet’s average MPG.)
- “Total gallons” of fuel used to operate your qualified motor vehicles in all jurisdictions (IFTA and non-IFTA, combined).
- “IFTA miles” and “taxable miles” traveled in each IFTA jurisdiction. “IFTA miles” figures include both taxable and tax-exempt miles. (To calculate “taxable miles,” you will need to know the number of tax-exempt miles traveled in each IFTA jurisdiction.)
- Gallons purchased tax-paid in each member jurisdiction and placed into qualified motor vehicles’ supply tanks.

Fuel tax rates (including applicable surcharges) for each member jurisdiction are listed on the IFTA-105 *Final Fuel Use Rate Table* provided with your report each quarter. Please note that some jurisdictions do not tax certain fuels under IFTA. This is indicated by “N/A” on the rate table (see sample section page 24). California, for example, taxes gasoline at the pump under the Motor Vehicle Fuel License Tax. Miles you drive in California using gasoline are not reported as taxable miles for California on your IFTA-101 schedule, although you must list

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them as “IFTA Miles.” The Board will inform you whenever tax rates or procedures change.

◆ **Measurement conversion table**

You are required to report your fuel purchases, fuel use, and travel mileage using United States measurements. Conversion rates are:

1 gallon = 3.785 liters	1 liter = 0.2642 gallons
1 mile = 1.6093 kilometers	1 kilometer = 0.62137 miles

All numbers must be rounded to the nearest whole gallon or mile.

**Adjustment for  
tax-exempt miles**

Some IFTA jurisdictions define certain miles traveled by motor carriers as tax-exempt. While the tax-exempt miles you travel must be included as “Total Miles” and jurisdiction “IFTA Miles” on your quarterly tax report, you may deduct them when you calculate “Taxable Miles” for a particular IFTA jurisdiction (column I on IFTA-101 schedule, see page 25).

**Please note:** It is your responsibility to obtain the definition of tax-exempt miles from each jurisdiction in which you operate. All jurisdictions require you to retain documentation to support a claim of tax-exempt miles.

California tax-exempt miles are generally considered to be:

- Miles traveled off-highway
- Miles traveled on a highway that is under the jurisdiction of the U.S. Department of Agriculture (USDA), provided you pay or contribute to the construction or maintenance of that highway under an agreement with, or with the permission of, the USDA
- Miles traveled under a fuel trip permit (see *note*, below)

*Example*

Your company operates a logging truck that traveled a total of 2300 miles in California during the quarterly reporting period. Of this total, 300 miles were traveled on USDA logging roads in a U.S. Forest Service-administered national forest. Since your company pays the USDA for maintenance of those roads, the 300 miles you traveled on them are tax-exempt. Consequently, you may deduct those miles from your California IFTA miles when calculating the amount of tax you owe. The adjustment will reduce your total California “taxable miles” (IFTA-101 fuel use tax schedule, col. I) to 2000. (You must include the 300 tax-exempt miles in both the “Total IFTA Miles” and California “IFTA Miles” figures on the schedule.)



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**Important note,  
trip permits**

IFTA jurisdictions may issue more than one type of trip permit. A trip permit may be issued as a temporary vehicle license, for payment of fuel tax, or for another purpose. Under IFTA, only those miles traveled using a *fuel* trip permit may be deducted from an individual jurisdiction's "IFTA miles" on your IFTA-101 schedule.

You may also use fuel for a nontaxable purpose that does not result in miles traveled, as explained in the next section.

**Refunds of tax  
paid on fuel used  
in a nontaxable  
manner**

In addition to allowing exemptions for certain miles traveled, some jurisdictions also consider specific fuel uses — such as consumption of fuel during offloading — to be nontaxable. Unlike the deduction allowed for tax-exempt *miles* traveled, you may not take an IFTA deduction for this tax-exempt *fuel use*. (All fuel used by your qualified motor vehicles must be reported on your IFTA tax report and used to calculate your fleet MPG.) You may, however, submit a claim for refund of tax you paid on fuel used in a tax-exempt manner. You must submit the claim directly to the jurisdiction where the exempt use occurred, based on that jurisdiction's requirements (contact information for IFTA jurisdictions begins on page 35). Be sure to maintain adequate records to support any refund you claim.

◆ **Filing a claim for refund for California nontaxable fuel use**

California allows refunds for fuel used for purposes other than operating motor vehicles on the state's public highways. You may submit a claim for refund to the Board's Fuel Taxes Division for tax-paid fuel purchased and used in a nontaxable manner in California. The claim must be submitted within three years from the date of the fuel purchase.

If you will routinely file claims of this type, you may obtain forms from the Fuel Taxes Division, or use the sample *Claim for Refund of Diesel Fuel Tax on Nontaxable Uses* provided on page 31. If your claims will not total at least \$750 in a quarter, you must file your claim for refund for the calendar year rather than on a quarterly basis.

**Please note:** This information applies *only* to claims for refund for California nontaxable uses. For more information, please contact the Fuel Taxes Division at 916-322-9669. If you wish to file a request for refund with another jurisdiction, please contact that jurisdiction for information (see page 35 for information on member jurisdictions).

**Credits and  
requests for  
refund**

If your completed IFTA report shows that you have overpaid tax for the period, you will send no money with the report. Unless you request a refund (see below), your account will be credited for the amount of the overpayment. On your next report, you can apply that amount as a

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credit against any tax due. The credits are valid for eight calendar quarters, beginning with the quarter immediately following that in which the credit was earned.

If your report shows a credit of more than \$25, and you prefer not to carry the credit forward to the next reporting period, you may use line 11 of the report to request a refund from the Board. Your refund will be issued after the Board determines that you have paid all tax liabilities owed to member jurisdictions, including any outstanding audit assessments. Your request for refund may be denied if you are delinquent in filing any quarterly tax report.

Refund requests of \$25 or less will be carried forward and shown as credits on your next report.

**Billing for tax due  
when report not  
filed**

If for any reason you do not file an IFTA quarterly tax report, the Board will bill you for the tax we determine you to owe for the period, based on the best information available to us, including your filing history. You will also be billed for penalty and interest due (see page 10). If you believe that the billed amount is wrong or excessive, it is your responsibility to provide factual evidence showing you owe less tax.

**If you refuse to  
file a report or  
to furnish  
requested  
information**

Refusing to file a tax report or to furnish information requested by the Board is a criminal violation. You may be fined up to \$1,000 for each violation. If the Board determines that you did not file a report because of fraud or intent to evade the fuel use tax, you will be billed a 25 percent penalty and are subject to criminal prosecution.



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## 5. Records

*It is essential that you maintain adequate records to document all of the information you provide on your quarterly IFTA tax reports. Adequate records are also important to support requests you may make for credits or refunds for tax-paid fuel.*

### Distance records

You must maintain complete records of your qualified motor vehicles' interstate and intrastate operations. The Individual Vehicle Mileage Record (IVMR), as required for the International Registration Plan (IRP), is an acceptable source document for recording vehicle distance information (see sample on page 27). Another acceptable source document is a trip report, provided it includes all of the following information:

- Date of trip (starting and ending)
- Trip origin and destination (including city and state)
- Routes of travel and/or beginning and ending odometer readings
- Total trip miles or kilometers
- Distance by jurisdiction
- Vehicle unit number
- Vehicle fleet number
- Your name

You may also choose to use on-board recording devices to generate your distance records.

### Fuel receipts

You must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type, by jurisdiction. Fuel types include diesel, gasoline, gasohol, liquefied petroleum gas (LPG), compressed natural gas (CNG), liquefied natural gas (LNG), and alcohol fuels. Your fuel records must contain all of the following information:

- Date of purchase
- Name and address of the seller
- Number of gallons or liters purchased
- Type of fuel purchased
- Price per gallon or liter, or total amount of sale
- Unit number of the vehicle into which the fuel was placed
- Purchaser's name

Acceptable fuel receipts include an invoice, a credit card receipt, or verifiable microfilm/microfiche of an invoice. Most jurisdictions prefer

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actual invoices rather than microfilm/microfiche. Receipts containing alterations or erasures will not be accepted by the Board.

### **Bulk fuel storage**

If you maintain a bulk fuel storage facility, you may obtain credit for tax paid on fuel withdrawn from that storage facility and used in your qualified motor vehicles, provided you maintain the following records:

- Date of withdrawal
- Number of gallons or liters withdrawn
- Fuel type
- Unit number of the vehicle into which the fuel was placed
- Purchase and inventory records showing that tax was paid on your bulk fuel purchases

Gallons withdrawn from your bulk storage and used in qualified vehicles would be listed under "Tax-paid gallons" on your quarterly report.

### **Location of records**

Your records should be maintained in California. If your operational records are not located or made available in the state, and the Board's auditors must travel to the location where they are kept, you may be required to pay reasonable daily expenses (such as meals and lodging) and travel expenses for the audit staff.

### **Record retention period**

You must generally maintain records for a period of four years from the due date of your quarterly tax report, or the date the report was filed, whichever is *later*. Some jurisdictions may require you to keep your records for a longer period of time. If you have questions about the specific record retention requirements of a jurisdiction, please contact the jurisdiction for more information.

You must make your records available to any member jurisdiction on request. If you do not provide records requested for audit purposes, the statute of limitations will be extended until the records are provided.

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## 6. Audits

*IFTA audits are conducted to verify the fuel and mileage data reported on your IFTA quarterly tax reports. The Board audits the records of California licensees on behalf of all member jurisdictions.*

*This section provides general information on the audit process. For more detailed information, you may wish to obtain a copy of the Board's pamphlet 76, Audits and Appeals. That publication gives general information about what to expect and how to prepare for an audit. It also discusses how to appeal an audit if you disagree with the results, and procedures for filing a claim for refund. You may obtain a copy from your nearest Board office, or by ordering from the Board by phone or fax (see page 40).*

### **Audit selection**

The Board will audit at least fifteen percent of California IFTA licensees at least once every five years. Any licensee may be selected for audit. The following guidelines will be used to select accounts for audit, based on IFTA's auditing requirements:

- At least 15 percent of the Board's audits will involve low mileage accounts. (The Board will analyze the mileage reported by all IFTA licensees during the calendar year. The accounts reporting mileage in the lowest 25 percent of all IFTA accounts are considered low mileage accounts.)
- At least 25 percent of the Board's audits will involve high mileage accounts. (The Board will analyze the mileage reported by all IFTA licensees during the calendar year. The accounts reporting mileage in the highest 25 percent of all IFTA accounts are considered high mileage accounts.)

### **Notification of audit date and time period**

If you are selected for an IFTA audit, a Board auditor will telephone or write you in advance to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period covered by the audit (see below) and the records he or she will review. If your operational records are not located or are not made available in California, the Board may require you to pay reasonable daily expenses (such as meals and lodging) and travel expenses incurred by the auditor or auditors in conducting the audit.

### **Audit period**

California law generally allows the Board to audit your account for the period ending three years prior to the time the audit takes place. Under certain conditions, the audit can examine earlier periods. Determinations can be issued for any reporting period covered by the audit. The time period for audits and resulting determinations may be different in

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other jurisdictions. If you have questions about the audit and determination period for a specific jurisdiction, please contact the jurisdiction for more information.

### **Audit conference**

At the beginning of the audit, the auditor will confer with you to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor will discuss with you the sample periods, sampling techniques, and any problem areas. A final conference will be held with you to explain any proposed refunds or additional tax, or to indicate there will be no change in your tax liability. In addition, the auditor may make suggestions regarding your future reporting practices.

### **Audit working papers**

You are entitled to request and receive copies of the audit working papers, which normally include schedules that document the tests and examination procedures used in the audit. The audit working papers also include the auditor's narrative comments describing your records, explaining the purposes of the tests conducted, and interpreting the findings of those tests.

### **Audit results**

You will be sent an audit report after the written copy of the audit is processed through the Board's audit review section. If the audit revealed any tax due, the Board will send you a billing, called a *Notice of Determination*. You have 30 days from the date of the notice to pay the tax due or to file an appeal of the audit billing (see below). If the audit shows that you are due a refund, the Board will issue you a check after you have paid any other outstanding amounts you may owe.

The Board will submit audit reports to all member jurisdictions. Any member jurisdiction may choose to reexamine the audit findings. In addition, the member jurisdiction may choose to re-audit your account at its own expense, after notifying you and the Board of the reasonable cause for the re-audit.

### **Appealing the results of your audit**

You may appeal a Board audit finding by submitting a "petition" within 30 days of the date of the *Notice of Determination*. Your petition, which can be in a form as simple as a letter, must:

- Be in writing;
- Identify the protested items; and
- State the specific grounds or reasons why you believe you do not owe the tax due.

You should also include your account number and a request for a hearing. This request will ensure that, if needed, you will have the opportunity for an appeals review conference and a Board hearing later in the appeals process.

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***Please note:*** You must ensure that the petition is postmarked no later than 30 days from the date of the *Notice of Determination*. Your petition may be denied if submitted at a later date. If your petition is not submitted in a timely manner, you may be required to pay the tax liability on the notice and to file a claim for refund of the amount you believe you do not owe.

The petition should be sent to the

Fuel Taxes Division  
State Board of Equalization  
450 N Street MIC:33  
P.O. Box 942879  
Sacramento, CA 94279-0033

You may also send your appeal by fax to 916-323-4404.

The Board will notify you in writing of its findings and rulings on the appeal.

## 7. Forms and Examples

### **Example: Quarterly fuel use reporting — completing a fuel use schedule**

Your trucking company, which holds a valid California IFTA license, obtained a new vehicle in October 1996. Before you obtained IFTA decals for that truck, it traveled into Nevada and returned to California, traveling 200 miles in California and 900 miles in Nevada. Since you were not yet licensed under IFTA, you purchased Nevada and California fuel trip permits for that trip. Other than one trip into Mexico and back, the remainder of your travel for the quarter was in Arizona and California.

Your trip record for the quarter shows:

Jurisdiction	Miles Traveled	Fuel Purchased (gallons)
Arizona	3,000	200
California	16,000	3,400
Nevada	900	0
Mexico	<u>100</u>	<u>100</u>
<b>Total</b>	<b>20,000</b>	<b>3,700</b>

During the period, your qualified motor vehicles used 4,000 gallons of diesel fuel (some of which was purchased during the previous quarter). You paid tax at the pump for all fuel purchases.

### *Completing the IFTA-101 Schedule*

A sample schedule completed with figures from this example is found on page 23.

You must complete an *IFTA Quarterly Fuel Use Tax Schedule* (IFTA-101) before you finish your *IFTA Quarterly Fuel Use Tax Report* (IFTA-100). In this example, you will complete one schedule, for diesel fuel.

#### **Item A, Total IFTA Miles**

List the 19,900 total miles traveled in IFTA jurisdictions — Arizona, Nevada, and California. Please note that your 1100 fuel trip permit miles, while tax-exempt, must be included.

#### **Item B, Total Non-IFTA Miles**

List the 100 miles traveled in the non-IFTA jurisdiction, Mexico.

#### **Item C, Total Miles**

Calculate by adding your “Total IFTA Miles” to your “Total Non-IFTA Miles” ( $19,900 + 100 = 20,000$ ).

#### **Item D, Total Gallons**

List the total gallons of fuel *used* during the period, 4,000 (not amount *purchased* 3,700).

#### **Item E, Average Fleet MPG**

Divide your “Total Miles,” 20,000, by your 4,000 “Total Gallons” ( $20,000 \div 4,000 = 5.00$  mpg). MPG must be calculated to two decimal places.

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Note: If you travel in an IFTA jurisdiction that is not preprinted on your report schedule, you must write it in. List jurisdictions with fuel surcharges twice (see IFTA-105).

### Column I, Taxable Miles

Calculate for each jurisdiction, subtracting tax-exempt miles from col. H “IFTA Miles.” For California, subtract total fuel trip permit miles from California IFTA miles ( $16,000 - 200 = 15,800$ ). For Nevada, no miles are taxable (all traveled under fuel trip permit). All 3,000 Arizona miles are taxable.

### Column K, Taxable Gallons

Calculate for each jurisdiction, dividing the col. I figure, “Taxable Miles” by your “Average Fleet MPG” shown on (E). For California, divide 15,800 by 5.00, and enter the result, 3,160. For Arizona, calculate this figure on the fuel tax line first ( $3,000 \text{ miles} \div 5.00 \text{ mpg} = 600 \text{ gallons}$ ) and carry to col. K in the fuel surcharge line (see surcharge note below).

### Column L, Tax Paid Gallons

List gallons purchased tax-paid in the jurisdiction: 200 for Arizona (tax line only, no entry for surcharge — see note), 3,400 for California, 0 for Nevada.

### Column M, Net Taxable Gallons

Calculate for each jurisdiction, subtracting “Tax Paid Gallons” (col. L) from “Taxable Gallons” (col. K). If col. L is more than col. K, the result will be *credit gallons*. For California, you have a 240-gallon credit ( $3,160 - 3,400 = -240$ ). Show as (240) in col. M. For Arizona, you have 400 net taxable gallons ( $600 - 200 = 400$ ) in the fuel tax line, no entry in surcharge line.

### Column O, Tax (Credit) Due

Calculate for each jurisdiction, multiplying “Net Taxable Gallons” (col. M) by the tax rate (col. N — preprinted or from form IFTA-105). For California, multiply (240) by \$0.18. The result, (43.20), is a credit for fuel tax you paid in California. For Arizona, you owe \$72 in fuel use tax ( $400 \times \$0.18$ ) and \$48 for the fuel tax surcharge ( $600 \text{ gallons used} \times \$0.08 \text{ surcharge rate}$ ).

### Column Q, Total Due

Enter the total of col. O and col. P (interest due on late filing) for each jurisdiction. You have \$120.00 tax due for Arizona and a \$43.20 credit for California. Total the column, subtracting the \$43.20 credit from the \$120.00 tax due. Transfer the result, \$76.80, to your *IFTA Quarterly Fuel Use Tax Report* (IFTA-100).

### Calculating fuel tax surcharges

For some jurisdictions, including Arizona, you must pay a fuel tax surcharge in addition to fuel use tax. The surcharge must be calculated on a separate line on your fuel tax schedule (see sample). Because a surcharge applies to the “Taxable Gallons” (col. K) you report for a

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specific jurisdiction, you should complete calculations for the fuel use tax before completing the surcharge line.

To calculate the surcharge, carry your col. K total from the jurisdiction's fuel use tax line to the surcharge line, and then complete *only* columns N (if necessary), O, P, and Q. (On preprinted schedules, a row of Xs [XXXXXX] appears in columns you should not use in calculating the surcharge due.) Surcharges are *not* collected at the pump, so you cannot list an amount for "Tax Paid Gallons" in a surcharge line. As a result, your "Tax (Credit) Due" figure (col. O) for a surcharge will *always* show tax due if you have taxable miles in the jurisdiction.



Forms completed with figures from example on previous pages.

**Check only one fuel type:**  
 Tax on: 1. ☒ Diesel  
 2. ☐ Motor fuel gasoline  
 3. ☐ Ethanol/gasohol  
 4. ☐ Propane (LPG)  
 5. ☐ CNG (natural gas)

**California State Board of Equalization**  
**IFTA Quarterly Fuel Use Tax Schedule**  
 Attach this schedule to Form IFTA-100,  
*IFTA Quarterly Fuel Use Tax Report.*

**IFTA-101**

Use this form to report operations for the period OCTOBER 1, 1996 — DECEMBER 31, 1996

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

Licensee IFTA Identification number  
**CA234567788**

Name  
**EXAMPLE TRUCKING COMPANY, INC.**

ROUND TO THE NEAREST WHOLE GALLON OR MILE. Read instructions (IFTA-101-I) carefully.

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
(A) 19,900	+	(B) 100	=	(C) 20,000	÷	(D) 4,000	=	(E) 5.00

Enter credits in brackets ( [ ] ).

F Jurisdiction	G Rate Code	H IFTA Miles	I Taxable Miles	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
ARIZONA - AZ	007	XXXXXXX	XXXXXXX	XXX	600	XXXXXXX	XXXXXXX	.0800	48.00	0	48.00
ARIZONA - AZ	008	3,000	3,000	5.00	600	200	400	.1800	72.00	0	72.00
CALIFORNIA - CA	002	16,000	15,800	5.00	3,160	3,400	(240)	.1800	(43.20)	0	(43.20)
NEVADA - NV	004	900	0	5.00	0	0	0	.2700	0	0	0
Subtotal		19,900			Subtotals						76.80
Subtotal from back		0			Subtotals from back						0
Total		19,900			Total						76.80

A complete IFTA-100 report, with tips for completion, is shown on page 26.

STATE OF CALIFORNIA MVFA RHIA01  
 STATE BOARD OF EQUALIZATION  
 P.O. BOX 942879 MIC:33  
 SACRAMENTO CA 94279-0033

**IFTA Quarterly Fuel Use Tax Report**  
**IFTA-100**

Use this form to report operations for the period OCTOBER 1, 1996—DECEMBER 31, 1996

Taxpayer Identification Number  
**CA234567788**

This report must be filed by  
 File this report even if there is no balance due.

EXAMPLE TRUCKING COMPANY, INC.  
 2500 CALIFORNIA STREET  
 ANYTOWN CA 956

☐ No operation  
☐ Cancel license  
☐ Amended report

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA). Read the Instructions on the back carefully. Make a copy of this report for your records.

Attach check or money order payable to: <b>CALIFORNIA STATE BOARD OF EQUALIZATION.</b>	Enter the amount of your payment here <b>\$ 76.80</b>
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See Mailing Instructions on the back of this form.

Enter the Total Due from column Q of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	1	76.80
2 Motor fuel gasoline	2	0
3 Ethanol/gasohol	3	0
4 Propane (LPG)	4	0
5 CNG (natural gas)	5	0
6 Subtotal of amount due or (credit) (add lines 1 through 5)	6	76.80
7 Penalty (see instructions)	7	0
8 Total balance due or (credit) (add lines 6 and 7)	8	76.80
9 Credits available as of / /	9	0
10 Balance due/(credit) (subtract line 9 from line 8)	10	76.80
11 Refund amount requested	11	0

Carry col. Q total to report

## Sample section — IFTA-105 IFTA Final Fuel Use Tax Rate Table

		Diesel				Motor Fuel Gasoline				
Jurisdiction		Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effecti
Alabama	AL		002	.XX	.XX		002	.XX	.XX	
Alberta	AB		004	.XX	.XX		004	.XX	.XX	
① Arizona	AZ		008	.XX	.XX		N/A	N/A	N/A	
Arizona*	AZ	②	007	.XX	.XX		000	.XX	.XX	
Arkansas	AR		004	.XX	.XX		004	.XX	.XX	
British Columbia	BC		002	.XX	.XX		002	.XX	.XX	
③ California	CA		002	.XX	.XX		N/A	N/A	N/A	
Colorado	CO		002	.XX	.XX		002	.XX	.XX	

*Please note:* The actual IFTA-105 IFTA Final Fuel Use Rate Table includes columns for all fuels and listings for all IFTA jurisdictions. Two listings are shown for jurisdictions with a fuel surcharge (see below). Actual rates (shown above as .XX) will be printed on the form. Be sure to use the form that comes with your report.

- ① Jurisdictions with fuel surcharges are listed twice. The second listing, shown with an asterisk (\*) following the jurisdiction name, is for the fuel surcharge. You must list the jurisdiction on two separate lines on your IFTA-101 schedule: one for the fuel use tax and another for the fuel surcharge (see example page 23).
- ② If the tax rate for the jurisdiction has changed during the reporting period, the effective date of the change will be printed in this column.
- ③ “N/A” in the Rate Code and rate columns means the specific type of fuel is not taxed (under IFTA) in the jurisdiction. California, for example, does not tax motor fuel gasoline under IFTA. When you drive in California using gasoline, your IFTA-101 schedule *for gasoline* would list 0 “Taxable Miles” for California.

## Mailing your completed report and schedule

*Be sure the address on the back of your IFTA-101 report shows through the window of your return envelope. Do not send your report to the Board's Sacramento address.*

CALIFORNIA BOARD OF EQUALIZATION  
P O BOX 22099  
ALBANY NY 12202-2099

## Tips for completing your IFTA Quarterly Fuel Use Tax Schedule (IFTA-101)

**Check only one fuel type:**

Tax on: 1. ☐ Diesel  
 2. ☐ Motor fuel gasoline  
 ① 3. ☐ Ethanol/gasohol  
 4. ☐ Propane (LPG)  
 5. ☐ CNG (natural gas)

California State Board of Equalization

**IFTA Quarterly Fuel Use Tax Schedule**

Attach this schedule to Form IFTA-100,  
*IFTA Quarterly Fuel Use Tax Report.*

**Prepare a separate schedule for each fuel type.** Use additional sheets if necessary. Make a copy for your records.

**IFTA-101**

Use this form to report operations for the period

Licensee IFTA identification number \_\_\_\_\_ Name \_\_\_\_\_

**ROUND TO THE NEAREST WHOLE GALLON OR MILE. Read instructions (IFTA-101-I) carefully.**

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons <small>(all IFTA and Non-IFTA jurisdictions)</small>	=	(E) Average Fleet MPG <small>(2 decimal places)</small>
(A) ② _____	+	(B) ③ _____	=	(C) _____	÷	(D) ④ _____	=	(E) ⑤ _____

Enter credits in brackets ( [ ] ).

F Jurisdiction	G Rate Code	H IFTA Miles	I Taxable Miles	J MPG from E above	K Taxable Gallons <small>(col. I ÷ J)</small>	L Tax Paid Gallons	M Net Taxable Gallons <small>(col. K - L)</small>	N Tax Rate	O Tax (Credit) Due <small>(col. M x N (Tax)) (col. K x N (Surch))</small>	P Interest Due	Q Total Due <small>(col. O + P)</small>
⑥ _____			⑦ _____			⑧ _____	⑨ _____		⑩ _____	⑪ _____	⑫ _____
Subtotal											
Subtotal from back											
Total			⑮ _____						⑭ _____		⑬ _____

*Please note:* This information is intended to supplement, not *replace*, the instructions that come with your IFTA schedule each quarter. Please refer to the instructions when completing the schedule.

- |   |  |
|---|--|
| <p>① Complete a separate IFTA-101 for each fuel used.</p> <p>② All miles traveled in IFTA jurisdictions (examples: California and Oregon), including fuel trip permit miles and other nontaxable miles.</p> <p>③ All miles traveled in non-IFTA jurisdictions (example: Mexico), including fuel trip permit miles and other nontaxable miles.</p> <p>④ Total gallons <i>used</i>, not gallons purchased.</p> <p>⑤ Calculate mpg to two decimal places (for example, 5.27)</p> <p>⑥ Write in jurisdictions not preprinted on form.<br/> <b>Fuel surcharges.</b> List jurisdictions with a fuel surcharge twice — once for fuel use tax, once for surcharge. Complete fuel use tax line first. Carry col. K figure, "Taxable Gallons" to col. K on surcharge line, then complete <i>only</i> columns O, P, and Q. <i>Surcharges are not collected at the pump. You cannot claim tax-paid gallons on the surcharge line.</i></p> <p>⑦ For each jurisdiction, subtract tax-exempt miles (such as fuel trip permit miles) traveled in the jurisdiction from col H, "IFTA Miles."</p> | <p>⑧ List tax-paid fuel for jurisdiction where purchased. Fuel receipts should document that tax was paid.</p> <p>⑨ If result of K – L is less than 0 ("credit gallons"), show in brackets [x] as a credit.</p> <p>⑩ Multiply each col. M figure by the jurisdiction tax rate (see IFTA-105). If the col. M figure is a credit (see above), show resulting tax credit in brackets [x].</p> <p>⑪ For late reports, calculate interest due ( 1% for each full or partial month) for each jurisdiction to which you owe tax (no interest due on credits).</p> <p>⑫ Total col. O and col. P amounts for each jurisdiction. Add tax due and subtract credit due [x]. Enter result, showing credit in brackets [x].</p> <p>⑬ Total column: add amounts due and subtract credits. Carry to corresponding fuel type line on the IFTA-100 report (lines 1 – 5).</p> <p>⑭ For late reports, total column: add amounts due and subtract credits. If 10% of total is more than \$50, carry to report, line 7; if less than \$50, enter \$50 on line 7.</p> <p>⑮ Col. H total should equal (A), "Total IFTA Miles."</p> |
|---|--|

## Tips for completing your IFTA Quarterly Fuel Use Tax Report (IFTA-100)

- ① Your IFTA license number
- ② Your legal name as licensed.
- ③ Your report must be postmarked *on or before* the due date. If you file even one day late, you will owe penalty and interest.
- ④ Check if you did not operate your qualified motor vehicles (no miles traveled in any jurisdiction) during the quarter.
- ⑤ Check if this is your final report and you wish to cancel your IFTA license.
- ⑥ Check if you are filing this report to correct a previously filed report.

- ⑦ Enter amount of the check or money order you mail with the report.

- ⑧ Types of fuels you must report under IFTA. Enter col. Q total for each fuel used from IFTA-101 schedule.

- ⑨ You must pay a penalty for *all* late reports. Enter 10% of col. O totals from all IFTA-101 schedules for the quarter, or \$50, whichever is *more*.

- ⑩ This figure cannot exceed the amount preprinted on the report (carried over from previous months).

- ⑪ If you have a credit due, enter amount you would like refunded. Unless this is your final report, amounts of \$25 or less will be carried over to the next reporting period and appear as a credit on line 9.

STATE OF CALIFORNIA      MVFA RHIA01  
STATE BOARD OF EQUALIZATION  
P O BOX 942879 MIC:33  
SACRAMENTO CA 94279-0033

**IFTA Quarterly Fuel Use Tax Report**  
**IFTA-100**

Use this form to report operations for the period

① Taxpayer Identification Number  
CA123456789

② ABC TRUCKING INC.  
P.O. BOX 1234  
VOLCANO, CA 95689-1234

③ This report must be filed by  
File this report even if there is no balance due.

④ ☐ No operation

⑤ ☐ Cancel license

⑥ ☐ Amended report

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA). **Read the instructions on the back carefully. Make a copy of this report for your records.**

Attach check or money order payable to: <b>CALIFORNIA STATE BOARD OF EQUALIZATION.</b>  See Mailing Instructions on the back of this form.	Enter the amount of your payment here \$ ⑦
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Enter the *Total Due* from column Q of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel .....	1		
2 Motor fuel gasoline .....	2		
⑧ 3 Ethanol/gasohol .....	3		
4 Propane (LPG) .....	4		
5 CNG (natural gas) .....	5		
6 Subtotal of amount due or (credit) (add lines 1 through 5) .....	6		
7 Penalty (see instructions) .....	7	⑨	
8 Total balance due or (credit) (add lines 6 and 7) .....	8		
9 Credits available as of / / .....	9	⑩	
10 Balance due/(credit) (subtract line 9 from line 8) .....	10		
11 Refund amount requested .....	11	⑪	

I certify that this business is duly licensed and that this report, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature ⑫	Date	Taxpayer's phone number	For Office Use Only Sig <input type="checkbox"/> Corr <input type="checkbox"/> Name/ID <input type="checkbox"/>  <div style="border: 1px solid black; padding: 5px; text-align: center;">CA</div>
Official title		Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)		Paid preparer's phone number	
Paid preparer's address			
Paid preparer's signature	Date		

- ⑫ Please sign your report or have your preparer sign on the proper line. We cannot process your refund request without a signature. Be sure to list your telephone number, and, if a preparer completes the report, that person's phone number.

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## Sample Individual Vehicle Mileage Record (IVMR)

This form is an example of an acceptable IFTA travel record. See chapter 5, "Records," beginning on page 15, for more record keeping information.

### INDIVIDUAL MILEAGE RECORD (IVMR)

CARRIER NAME:

FLEET #:

Driver name:		Departure Date:		Return Date:		
Driver Signature:		Departure Location:		Destination:		
Truck Number	Trailer Number	Odometer/Hubodometer Beginning Reading		Odometer/Hubodometer Ending Reading		Total Miles
Date	State#	State Name	Routes Traveled	Stateline Odometer Reading		Total Miles
				Beginning	Ending	
Total Miles Traveled						



**REQUEST FOR ADDITIONAL IFTA DECALS**

Mail To: MVFA RHID01

STATE BOARD OF EQUALIZATION  
FUEL TAXES DIVISION  
PO BOX 942879  
SACRAMENTO CA 94279-6180

FOR YEAR

BOE ACCOUNT NUMBER

IFTA ACCOUNT NUMBER

NAME

BUSINESS ADDRESS

CITY

STATE

ZIP

**BOARD USE ONLY**

REG	RR	PR
TR	AUD	NR
REF	QD	PI
FILE		
EFF		

You may use this form to order decals for qualified motor vehicles that you wish to add to your IFTA fleet.

You must have a current IFTA license issued by the California State Board of Equalization, and your account must be in good standing.

1. Enter the number of qualified vehicles requiring decals..... 1. \_\_\_\_\_
2. Fee per set of decals..... 2. **\$2.00**
3. Total decal fee enclosed (*multiply line 1 by line 2*)..... 3. \$ \_\_\_\_\_

Return the completed, signed form and the required decal fees to:

State Board of Equalization  
Fuel Taxes Division, MIC:33  
PO Box 942879  
Sacramento CA 94279-6180

If you have any questions, please call the Fuel Taxes Division at (916) 322-9669, Monday through Friday, between the hours of 8:00 a.m. and 5:00 p.m. (Pacific Standard Time).

SIGNATURE	TITLE	
NAME ( <i>type or print</i> )	PHONE NUMBER (      )	DATE

**MAKE CHECK OR MONEY ORDER PAYABLE TO THE STATE BOARD OF EQUALIZATION.**  
Remittance must be in U.S. funds. Always write your account number on your check or money order.





**CLAIM FOR REFUND OF DIESEL FUEL TAX ON NONTAXABLE USES**

CLAIM PERIOD	THROUGH
Mail To: STATE BOARD OF EQUALIZATION FUEL TAXES DIVISION PO BOX 942879 SACRAMENTO CA 94279-2050	NAME
	BUSINESS ADDRESS
	CITY STATE ZIP
	SSN OR FEIN

BOARD USE ONLY		
REG	RR	PR
TR	AUD	NR
REF	QD	PI
FILE		
EFF		

**READ INSTRUCTIONS  
BEFORE PREPARING**Make changes if name  
or address is incorrect.

As provided in Section 60501 of the Diesel Fuel Tax Law, I hereby make a claim for refund of the tax (and for payment of applicable interest) for tax-paid undyed diesel fuel used for the purposes described below. This claim covers the period identified above.

Please read the attached instructions before completing claim.		ENTER WHOLE GALLONS ONLY
1. Diesel fuel used in vessels	1.	
2. Diesel fuel used in construction equipment exempt from registration	2.	
3. Diesel fuel used in other vehicles operated off-highway	3.	
4. Diesel fuel used in the operation of power take-off (PTO) equipment	4.	
5. Diesel fuel used in vehicles operated on highways under jurisdiction of the U.S. Department of Agriculture	5.	
6. Other nontaxable uses of diesel fuel ( <i>please group and explain each nontaxable use in a separate letter attachment</i> )	6.	
7. Total gallons of undyed diesel fuel claimed ( <i>add lines 1 through 6</i> )	7.	
8. Tax rate	8.	\$ .18
9. Amount of refund ( <i>multiply line 7 by line 8</i> )	9.	\$

**Certification**

I, the undersigned, certify that, to the best of my knowledge, all entries and statements on this claim (including any accompanying documents) are true, correct, and complete and that I am duly authorized to sign for the claimant. I further certify that the diesel fuel tax was included in the sales price of the diesel fuel covered by this claim and that the diesel fuel covered by this claim did not contain visible evidence of dye.

SIGNATURE	TELEPHONE ( )
TITLE	DATE

[illegible]

## INSTRUCTIONS

### CLAIM FOR REFUND OF DIESEL FUEL TAX ON NONTAXABLE USES

#### GENERAL INFORMATION

If you pay diesel fuel tax on purchases of diesel fuel and routinely use the fuel for nontaxable purposes, you can obtain a tax refund by filing this form (SP-770-DU). The law allows for claims to be filed once a year. However, if your claim exceeds \$750 for any calendar quarter, you may request to file your claims on a quarterly basis.

Do not use this form if you are claiming a tax refund for diesel fuel used for farming purposes or in an exempt bus operation. Refunds for these types of uses can only be claimed through your supplier.

The following are not subject to diesel fuel tax:

- Diesel fuel used in a vessel. A vessel is a boat, ship, barge, or water craft.
- Diesel fuel used in construction equipment that is exempt from vehicle registration and operated within the confines of a construction project.
- Diesel fuel used for purposes other than operating motor vehicles upon the public highways of the state.
- Diesel fuel used to operate devices mounted on the vehicle and propelled by power take-off (PTO) from the engine of the vehicle.
- Diesel fuel used in vehicles operated on highways under the jurisdiction of the U.S. Department of Agriculture. To qualify for a refund, the user must have paid for or contributed to the construction or maintenance of the highway.
- Other nontax uses may include diesel fuel used in a motor vehicle owned and operated by a public agency or political subdivision of the state (e.g., county, city and county, city, district) on highways constructed and maintained by the United States, or by any department or agency of the United States, within a military reservation within California.

#### COMPLETING THE CLAIM FOR REFUND

**Note:** If you are making a claim for refund, you must complete the attached purchase schedule and provide any other required attachments. If you do not provide the needed information, your refund may be delayed.

At the top of the form enter the period for which you are filing this claim for refund.

**Line 1.** Enter total gallons of diesel fuel purchased tax paid and used in a vessel during the reporting period.

**Line 2.** Enter the total gallons of diesel fuel purchased tax paid and used during the reporting period in construction equipment that is exempt from vehicle registration and is operated within the confines of a construction project.

**Line 3.** Enter the total gallons of diesel fuel used to operate other vehicles off the highways in this state. **(Do not include diesel fuel reported on other lines of this form.)**

**Line 4.** Enter the total gallons of diesel fuel used to operate devices mounted on the vehicle and propelled by power take-off (PTO) from the vehicle. **(Do not include diesel fuel reported on other lines of this form.)**

**Line 5.** Enter the total gallons of diesel fuel purchased tax paid and used in vehicles operated on a highway under the jurisdiction of the U.S. Department of Agriculture. To qualify for a refund, the user must have paid for or contributed to the construction or maintenance of the highway.

**Line 6.** Enter the total gallons of diesel fuel purchased tax paid and used during the reporting period for a purpose other than operating a vehicle on the public highways of the state or used in some other nontaxable manner. Attach a letter explaining the nontaxable use(s) of the fuel reported on line 6, indicating the number of gallons used for each type of nontaxable use.

**Line 7.** Add the number of gallons of diesel fuel entered on lines 1 through 6 and enter that total on this line.

**Line 8.** This is the current diesel fuel tax rate.

**Line 9.** Multiply the total number of gallons on line 7 by the diesel fuel tax rate shown on line 8 and enter the result on this line. This is the total amount of your claim for refund of diesel fuel tax.

## COMPLETING SCHEDULE A

All claimants must complete Schedule A by including all purchases of tax-paid diesel fuel for which a refund is being claimed. Original invoices along with a statement, which may appear on the invoice or similar document by the person who sold the diesel fuel to the claimant, that the diesel fuel did not contain visible evidence of dye, must be retained for support for at least three years from the original invoice date.

You must report the following:

- The supplier's name, address, and telephone number (including area code)
- The supplier's California Diesel Fuel Tax permit number
- The supplier's Federal Employer Identification Number (FEIN)
- The date of purchase
- The invoice number
- The total gallons purchased

Total all entries and enter that total in the box at the bottom of the schedule.

**IF YOU WISH ADDITIONAL INFORMATION, PLEASE CONTACT THE STATE BOARD OF EQUALIZATION,  
FUEL TAXES DIVISION, PO BOX 942879, SACRAMENTO, CA 94279-0030, TELEPHONE (916) 322-9669.**

## 8. IFTA Jurisdictions

### United States

#### Alabama

Department of Revenue  
Nat. Resources & License Tax Div.  
P.O. Box 327570  
Montgomery, AL 36132-7570  
334-242-9606

#### Delaware

Department of Transportation  
Motor Fuel Tax Administration  
P.O. Drawer E  
Dover, DE 19903-1565  
302-739-4538

#### Arizona

Department of Transportation  
Motor Vehicle Division  
1801 West Jefferson, Mail Drop 527M  
Phoenix, AZ 85001-3204  
602-255-6775

#### Florida

Dept. of Highway Safety and  
Motor Vehicles  
Bureau of Motor Carrier Services  
2900 Apalachee Parkway, Room A110  
Tallahassee, FL 32399-0626  
904-488-6921

#### Arkansas

Motor Fuel Tax Section  
Dept. of Finance & Administration  
P.O. Box 1752  
Little Rock, AR 72203  
501-682-4800

#### Georgia

Department of Revenue  
Motor Fuel Tax Unit  
419 Trinity-Washington Building  
Atlanta, GA 30334  
404-656-4055

#### California

Fuel Taxes Division, MIC: 33  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0033  
916-322-9669

#### Idaho

State Tax Commission  
800 Park Boulevard, Plaza IV  
P.O. Box 36  
Boise, ID 83722-0260  
208-334-7706

#### Colorado

Department of Revenue  
Motor Carrier Services  
1375 Sherman Street  
Denver, CO 80261-0016  
303-205-5653  
303-205-5654

#### Illinois

Department of Revenue  
Motor Fuel Use Tax Section  
101 West Jefferson Street  
P.O. Box 19477  
Springfield, IL 62794-9477  
217-785-1397

#### Connecticut

Department of Revenue Services  
25 Sigourney Street  
Hartford, CT 06106  
860-541-3222

#### Indiana

Department of Revenue  
Special Tax Division  
P.O. Box 6081  
Indianapolis, IN 46204-6081  
317-486-5500

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## **Iowa**

Department of Transportation  
Office of Motor Carrier Services  
Park Fair Mall  
100 Euclid Avenue  
P.O. Box 10382  
Des Moines, IA 50306-0382  
515-237-3224

## **Massachusetts**

Department of Revenue  
Excise Bureau  
P.O. Box 7012  
Boston, MA 02204  
617-887-5080

## **Kansas**

Department of Revenue  
Division of Taxation–Motor Fuel  
P.O. Box 12001  
Topeka, KS 66612-2001  
913-296-4168

## **Michigan**

Department of Treasury  
Motor Fuel Tax Division  
430 W. Allegan Street  
Lansing, MI 48933  
517-373-3180

## **Kentucky**

Kentucky Transportation Cabinet  
Division of Motor Carriers  
P.O. Box 2007  
Frankfort, KY 40602  
502-564-4540

## **Minnesota**

Department of Public Safety  
Prorate Office  
395 John Ireland Boulevard  
St. Paul, MN 55155  
612-296-2138

## **Louisiana**

Department of Revenue &  
Taxation  
Excise Taxes Division  
P.O. Box 3863  
Baton Rouge, LA 70821  
504-925-7656

## **Mississippi**

State Tax Commission  
P.O. Box 1033  
Jackson, MS 39215  
601-359-1261

## **Maine**

Bureau of Motor Vehicles  
Commercial Vehicle Center,  
Fuel Unit  
#29 State House Station  
Augusta, ME 04333  
207-287-3853

## **Missouri**

Highway Reciprocity  
Commission  
P.O. Box 893  
Jefferson City, MO 65105-0893  
573-751-6433

## **Maryland**

Comptroller of the Treasury  
Motor Fuel Tax Unit–IFTA Program  
P.O. Box 1751  
Annapolis, MD 21404-1751  
410-974-3145

## **Montana**

Motor Carrier Services Division  
Department of Transportation  
2701 Prospect Avenue  
P.O. Box 4639  
Helena, MT 59604-4639  
406-444-7638

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### Nebraska

Department of Motor Vehicles  
Motor Carrier Services Division  
P.O. Box 98935  
Lincoln, NE 68509-8935  
402-471-4435

### North Dakota

Department of Transportation  
Motor Carrier Services  
608 East Boulevard Avenue  
Bismarck, ND 58505-0780  
701-328-2725

### Nevada

Department of Motor Vehicles  
and Public Safety  
Motor Carrier Bureau  
555 Wright Way  
Carson City, NV 89711-0625  
702-687-5340

### Ohio

Department of Taxation  
Excise & Motor Fuel Tax Division  
P.O. Box 530  
Columbus, OH 43266-0030  
614-466-3522

### New Hampshire

Department of Safety  
Road Toll Bureau  
10 Hazen Drive  
Concord, NH 03305  
603-271-2311

### Oklahoma

State Tax Commission  
Motor Vehicle Division  
2501 N. Lincoln Boulevard  
Oklahoma City, OK 73194-0013  
405-521-3246

### New Jersey

Division of Motor Vehicles  
225 E. State Street CN133  
Trenton, NJ 08666  
609-633-9400

### Oregon

Public Utility Commission  
Motor Carrier Services  
550 Capitol Street NE  
Portland, OR 97310-1380  
503-378-6175

### New Mexico

Taxation & Revenue Department  
Special Tax Programs & Services  
P.O. Box 1028  
Santa Fe, NM 87504-1028  
505-827-6869

### Pennsylvania

Department of Revenue  
Bureau of Motor Fuel Taxes  
Department 280646  
Harrisburg, PA 17128-0646  
800-482-4382

### New York

Dept. of Taxation & Finance  
Building 8, W.A. Harriman  
Campus  
Albany, NY 12227  
518-457-0432

### Rhode Island

Department of Administration  
Division of Taxation  
One Capital Hill  
Providence, RI 02908  
401-277-6311

### North Carolina

Department of Revenue  
Motor Fuels Tax Division  
P.O. Box 25000  
Raleigh, NC 27640  
919-733-3409

### South Carolina

Department of Revenue  
and Taxation  
P.O. Box 1498  
Columbia, SC 29216-0027  
803-737-6620

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### South Dakota

Department of Revenue  
Division of Motor Vehicles  
118 West Capitol Avenue  
Pierre, SD 57501-2080  
605-773-5335

### West Virginia

Department of Tax and Revenue  
1001 Lee Street  
Charleston, WV 25301  
304-558-0700

### Tennessee

Department of Revenue  
Motor Carrier Section  
IFTA/Highway Fuel Tax Unit  
Andrew Jackson State Ofc.  
Bldg. 500 Deaderick Street  
Nashville, TN 37242  
615-741-3394

### Wisconsin

Department of Transportation  
4802 Sheboygan Avenue,  
Room 151  
P.O. Box 7979  
Madison, WI 53707-7979  
608-267-7224

### Texas

Comptroller of Public  
Accounts  
111 E. 17th Street  
Austin, TX 78774-0100  
800-252-1383

### Wyoming

Department of Transportation  
Fuel Tax Administration  
P.O. Box 1708  
Cheyenne, WY 82003  
307-777-4827

### Utah

State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134-8400  
801-535-2660

### Vermont

Department of Motor  
Vehicles  
120 State Street  
Montpelier, VT 05603  
802-828-2071

### Virginia

Department of Motor  
Vehicles  
Motor Carrier Services  
P.O. Box 27412  
Richmond, VA 23269  
804-367-1058

### Washington

Department of Licensing  
Fuel Tax Services  
P.O. Box 9228  
Olympia, WA 98507-9228  
360-586-6596



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## Canada

### Alberta

Tax and Revenue Administration  
Alberta Treasury  
Sir Frederick W. Haultain Bldg.  
9811-109th Street  
Edmonton, AB T5K2L5  
403-427-3244

### Prince Edward Island

Dept. of the Provincial Treasury  
Taxation and Property Records  
Audit Division  
P.O. Box 1330  
Charlotte, PE C1A7N1  
902-368-6634

### British Columbia

Consumer Taxation Branch  
Motor Fuel Section  
Parliament Buildings  
Victoria, BC V8V2L9  
604-387-0635

### Quebec

Ministry of Revenue  
3800, Rue De Marly  
Sainte-Foy, PQ G1X4A5  
418-659-6500

### Manitoba

Manitoba Finance  
Taxation Division  
415-401 York Avenue  
Winnipeg, MB R3C0P8  
204-945-3194

### Saskatchewan

Saskatchewan Finance  
Revenue Division  
2350 Albert Street  
Regina, SK S4P4A6  
306-787-7749

### New Brunswick

Department of Finance  
Revenue Division  
P.O. Box 3000  
Fredericton, NB E3B5G5  
506-453-2408

### Newfoundland

Department of Finance  
Tax Administration Branch  
P.O. Box 8720  
St. John's, NF A1B4K1  
709-729-6297

### Nova Scotia

Department of Finance  
P.O. Box 755  
Halifax, NS B3J2V4  
902-424-3192

### Ontario

Ministry of Finance  
Motor Fuels and Tobacco Tax  
Branch  
P.O. Box 625  
33 King Street, West  
Oshawa, ON L1H8H9  
800-263-7775

## 9. For More Information

### For more IFTA information

You may:

- Contact the Board's Fuel Taxes Division and talk to a representative about IFTA requirements or how to complete your reports. You may write, call, or fax the:

Fuel Taxes Division, MIC: 33  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0033

916-322-9669 phone  
916-323-4404 fax

- Write to the Fuel Taxes Division for specific advice regarding the application of IFTA to your operations. For your protection, it is best to get tax advice in writing. You may be relieved of tax, penalty, or interest charges due on fuel used in California if the Board determines that it gave you erroneous written advice. For this relief to apply, a request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the fuel use.

### Publications

*Esta publicación está disponible en el idioma español. Pídala por nombre folleto 50-S.*

The Board publishes a variety of pamphlets to assist you, including:

- 3 *Use Fuel Tax Law*
- 12 *California Use Fuel Tax: A Guide for Vendors and Users*
- 19 *Diesel Fuel Tax Law*
- 50-A *Introduction to the International Fuel Tax Agreement*
- 51 *Guide to Board of Equalization Services*
- 76 *Audits and Appeals*
- 77 *Publications*

You may order publications 24 hours a day by calling 1-800-400-7115. Or, you may call the Fuel Taxes Division during working hours, or fax an order to the Board's Supply Unit (fax request to 916-372-6078).

As an IFTA licensee, you also receive the Board's semiannual *Fuel Taxes Newsletter*, which began in June 1996. The newsletter is published in June and December. You may order back issues from the Fuel Taxes Division by calling 916-322-9669.

### On the Internet

You can download certain publications, forms, and regulations from the Board's Internet home page on the World Wide Web.

Enter: <http://www.boe.ca.gov>

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### **Tax evasion hotline**

The Board has established a toll-free number you may use to report suspected tax evasion: 1-888-334-3300. Representatives are available to take calls Monday through Friday (except State holidays) between 8:00 A.M. and 5:00 P.M., Pacific time.

### **Taxpayers' Rights Advocate**

If you have been unable to resolve a conflict with the Board or would like to know more about your rights under IFTA, please contact the Taxpayers' Rights Advocate for help:

Taxpayers' Rights Advocate, MIC: 70  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0070  
916-324-2798 phone  
916-323-3319 fax

### **Other related state agencies**

The Board of Equalization is the agency responsible for administering California's fuel taxes. If you have other questions relating to motor carrier registration or operations in California, please contact the agencies listed below.

- **Operating authority, insurance requirements, Interstate Registration Unit**  
Public Utilities Commission (PUC)  
415-703-2177
- **Registration fees, commercial trip permits, fuel trip permits**  
Department of Motor Vehicles (DMV)  
International Registration Plan (IRP) Unit  
P.O. Box 932320  
Sacramento, CA 95828-3200  
916-657-7971
- **Size and weight permits**  
Department of Transportation (Caltrans)  
Northern Region: 916-322-4976  
Southern Region 909-388-7062
- **Vehicle inspection**  
California Highway Patrol, Commercial Vehicle Section  
916-445-1865
- **Hazardous materials enforcement information**  
California Highway Patrol, Hazardous Materials Section  
916-327-3310

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- **Road conditions**

Department of Transportation (Caltrans)

916-445-7623

800-427-7623

**Commercial  
permit services**

As explained on page 1, you may purchase California fuel trip permits from commercial permit services. Two 24-hour services are:

Comdata-Transceiver      800-749-6058

NTS                              800-233-5588

## ***What do you think of this pamphlet?***

We hope that this pamphlet will help you to better understand the International Fuel Tax Agreement (IFTA) as it applies to your business.

We would appreciate it if you could take a few minutes to give us your comments and suggestions for this pamphlet, so that we can improve future revisions. Please answer the questions below, remove the page, and return it to us. It is designed as a postage-paid self-mailer: you may fold the page as indicated and seal it with two pieces of tape.

Thank you for taking the time to respond to this survey.

### **✂ Pamphlet 50 Comments and Suggestions**

1. Does this pamphlet help you understand how IFTA applies to your business operations?
2. Are there any sections of the pamphlet that you find particularly helpful? (please note)
3. Are there any sections of the pamphlet that you find confusing? (please explain, if possible)
4. Are there any topics not addressed in this pamphlet that you would like us to include?
5. Are there any sections of the pamphlet that you feel are incomplete? What would you add to them?
6. Do you have any other comments or suggestions for improving this pamphlet?

date\_\_\_\_\_

tape

tape



State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0033



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STATE BOARD OF EQUALIZATION  
450 N STREET MIC 33  
PO BOX 942879  
SACRAMENTO CA 94299-9879**



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*State Board of Equalization  
450 N Street  
PO Box 942879  
Sacramento, CA 94279-0001*